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10 Attorneys for Global Experience Specialist
11 f/k/a GES Exposition Services, Inc.

12 **UNITED STATES BANKRUPTCY COURT**
13 **CENTRAL DISTRICT OF CALIFORNIA**

14 In re:

15 Coastal International Inc.,
16 Debtor

17 Bankruptcy Case No. 19-13584-TA
18 Chapter 11

19 **DECLARATION OF LEIB M. LERNER**
20 **IN SUPPORT OF MOTION OF GLOBAL**
21 **EXPERIENCE SPECIALIST F/K/A GES**
22 **EXPOSITION SERVICES, INC. TO**
23 **DISMISS OR TRANSFER VENUE**
24 **PURSUANT TO 28 U.S.C. SECTION 1406**
25 **AND FEDERAL RULE OF**
26 **BANKRUPTCY PROCEDURE 1014(A)(2)**

27 *[Filed concurrently with Notice of Motion;*
28 *Motion; and Request for Judicial Notice]*

Hearing

Date: October 24, 2019

Time: 3:00 p.m.

Place: Courtroom 5B

411 West Fourth Street
Santa Ana, CA 92701

1 I, Leib M. Lerner, declare as follows:

2 1. I am an attorney licensed to practice by the State of California and admitted to practice
3 before the above-entitled Court. I am a partner with the law firm of Alston & Bird LLP, attorneys for
4 creditor Global Experience Specialist f/k/a GES Exposition Services, Inc. ("GES"). I have personal
5 knowledge of the facts contained in this declaration, except as to matters stated upon information and
6 belief and as to those matters, I believe them to be true. If called upon as a witness, I could and would
7 testify thereto.

8 2. I am an attorney of record for GES and, as such, am one of the custodians of the books,
9 records and files of GES that relate to its judgment against Coastal International Inc. ("**Coastal**" or
10 "**Debtor**").

11 3. I make this declaration in support of the Motion of Global Experience Specialist f/k/a
12 GES Exposition Services, Inc. to Dismiss or Transfer Venue Pursuant to 28 U.S.C. Section 1406 and
13 Federal Rule of Bankruptcy Procedure 1014(A)(2) (the "**Motion**").

14 4. Attached as **Exhibit A** to the Request for Judicial Notice in Support of Motion of
15 Global Experience Specialist f/k/a GES Exposition Services, Inc. to Dismiss or Transfer Venue
16 Pursuant to 28 U.S.C. Section 1406 and Federal Rule of Bankruptcy Procedure 1014(A)(2) (the
17 "**RJN**") is a true and correct copy of the Judgment entered against Debtor on May 18, 2018 by the
18 Marin County Superior Court, 3501 Civic Center Drive, San Rafael, CA 94903, Case No. CIV
19 1801683.

20 5. Attached as **Exhibit B** to the RJN is a true and correct copy of the Statement and
21 Designation by Foreign Corporation filed by Coastal International Inc. ("**Debtor**") with the California
22 Secretary of State on July 9, 1990.

23 6. Attached as **Exhibit C** to the RJN is a true and correct copy of the Amended Statement
24 and Designation by Foreign Corporation filed by the Debtor with the California Secretary of State on
25 July 29, 2004.

26 7. Attached as **Exhibit D** to the RJN is a true and correct copy of the Statement of
27 Information filled by the Debtor with the California Secretary of State on April 2, 2013.

1 8. Attached as **Exhibit E** to the RJN is a true and correct copy of the County of Marin
2 official government website page listing the “Marin Communities” in Marin County, which includes
3 Sausalito.

4 9. Attached as **Exhibit F** to the RJN is a true and correct copy of the United States
5 Bankruptcy Court for the Northern District of California website page showing the counties in the
6 district, which includes Marin County.

7 10. Attached as **Exhibit G** to the RJN is a true and correct copy of the Statement of
8 Information filed by the Debtor with the California Secretary of State on August 5, 2019.

9 11. Attached as **Exhibit H** to the RJN is a true and correct copy of the Debtor’s contractors
10 license information from the State of California website.

11 12. Attached as **Exhibit I** hereto is a true and correct copy of the relevant portions of the
12 Deposition Transcript of Bruce Green taken on July 22, 2019.

13 13. Attached as **Exhibit J** hereto is a true and correct copy of the Debtor’s “Contact Us”
14 webpage downloaded on September 13, 2019.

15 14. Attached as **Exhibit K** hereto is a true and correct copy of the Debtor’s website home
16 page downloaded on September 13, 2019.

17 15. Attached as **Exhibit L** hereto is a true and correct copy of the execution page of the
18 financing agreement that the Debtor attached as Exhibit 3 to the Debtor’s Emergency Motion for Order
19 Authorizing Debtor to Obtain Postpetition Financing Pursuant to 11 U.S.C. §§ 105, 361, 362 and 364
20 [Doc. 13] (“Financing Motion”).

21 16. Attached as **Exhibit M** hereto is a true and correct copy of the face page of Debtor’s
22 2017 tax return. The complete document was produced by Debtor to the undersigned on September
23 6, 2019.

24 17. Attached as **Exhibit N** hereto is a true and correct copy of the face page of Debtor’s
25 2016 tax return. The complete document was produced by Debtor to the undersigned on September
26 6, 2019.

27 18. Attached as **Exhibit O** hereto is a true and correct copy of the Debtor’s 2018 Balance
28 Sheet. The complete document was produced by Debtor to the undersigned on September 6, 2019.

1 19. Attached as **Exhibit P** hereto is a true and correct copy of the Debtor's Equipment
2 Inventory Spreadsheet 12-31-18. The complete document was produced by Debtor to the undersigned
3 on September 6, 2019.

4 20. Based upon the Debtor's calculation in the Equipment Inventory Spreadsheet and the
5 information provided therein, the following extension can be made as to the value of the equipment
6 located at the "South Cal" location, which is apparently the Tustin address.

7

Item	Quantity	Value	
		Each	Total
4'	10	40	400
6'	57	50	2850
8'	30	75	2250
10'	26	90	2340
12'	18	100	1800
14'	10	120	1200
16'	10	130	1300
gang box	0	200	0
husky			
boxes	0	50	0
slant box	3	275	825
cages	0	300	0
genies	6	875	5250
scaffold	0	600	0
pallet jack	0	150	0
Total			18215

19 I declare under penalty of perjury under the laws of the United States of America that the
20 foregoing is true and correct.

21 Dated: October 2, 2019

22 /s/ Leib M. Lerner

23 Leib M. Lerner

EXHIBIT I

IN THE SUPERIOR COURT FOR THE STATE OF CALIFORNIA
IN AND FOR THE COUNTY OF MARIN

--oOo--

GLOBAL EXPERIENCE SPECIALIST fka
GES EXPOSITION SERVICES, INC.,

Plaintiff,

v.

No. CIV 1801683

COASTAL INTERNATIONAL, INC.,

Defendant.

_____/

DEPOSITION OF BRUCE EDWARD GREEN, taken at
Embarcadero Center, Suite 1500, San Francisco, California,
on Monday, July 22, 2019, at 10:41 a.m., before Pamela L.
Silveira, Certified Shorthand Reporter, in and for the State
of California.

A P P E A R A N C E S

2

3 For the Plaintiff:

4 MCCORMICK, BARSTOW, SHEPPARD,
5 WAYTE & CARRUTH, LLP
6 BY: DAVID L. EMERZIAN
7 7647 North Fresno Street
8 Fresno, California 93720
9 (559)433-1300
10 david.emerzian@mccormickbarstow.com

8

9 For the Defendant:

10 WEILAND, GOLDEN, GOODRICH, LLP
11 650 Town Center Drive, Suite 600
12 Costa Mesa, California 92626
13 BY: JEFFREY I. GOLDEN
14 (714)966-1000
15 jgolden@wgllp.com

13

14

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20 --oOo--

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1 MR. EMERZIAN: Q: I don't have yet the signed
2 copy back from the Court, but what I'm going to show you
3 that we're going to mark as Exhibit 1, this is a stipulation
4 that both myself and your counsel, Mr. Golden to your right,
5 prepared reviewed, and executed.

6 Have you seen this document before?

7 **A Yes.**

8 Q And just flip through it so I can at least satisfy
9 myself that you're reviewing it here today on the record.

10 **A Yes.**

11 Q Okay. Did you have an opportunity to review this
12 stipulation before your attorney signed it?

13 **A Yes.**

14 Q Okay. And you authorized your attorney to execute
15 this stipulation, didn't you?

16 **A Yes.**

17 Q And it's your understanding that pursuant to this
18 stipulation, which is Exhibit 1, you have appeared here
19 today as the person most knowledgeable on behalf of Coastal
20 International, Inc.?

21 **A Correct.**

22 Q Okay. What's your current residence?

23 **A It is -- I live in Incline Village, Nevada.**

24 Q Okay. Could you -- the address, city, zip, all
25 that sort of stuff.

1 International, Inc.?

2 A It has multiple addresses.

3 Q Okay. Is there a primary place of business that
4 Coastal International, Inc., operates out of?

5 A Yes.

6 Q Okay. And what would that -- what would that
7 address be?

**8 A 3 Harbor Drive, Suite 211, Sausalito, California
9 94965.**

10 Q Okay. And when you say Coastal International,
11 Inc., has many other -- or excuse me, other addresses, are
12 you familiar with those addresses and can you provide those
13 to me?

14 A Not off the top of my head, no.

15 Q Okay. And when you say other addresses, are these
16 other -- are these other addresses in different states
17 throughout the United States where Coastal International,
18 Inc., does business?

19 A Yes.

20 Q When was Coastal International, Inc. formed?
21 Approximately?

22 A In 1984.

23 Q Okay. And was it formed as a corporation or was
24 it a sole proprietorship in '84?

25 A It was -- it was always a corporation.

1 Q Okay. And have you always been the sole
2 shareholder?

3 A No.

4 Q Okay. Are you currently the sole shareholder of
5 Coastal International, Inc.?

6 A Yes.

7 Q How long -- how long have you been the sole
8 shareholder of Coastal International, Inc.?

9 A Since 2003.

10 Q And I'm going to try to -- this is one of the rare
11 areas when I'm going back in time. I'm going to try and
12 limit my questions from about 2012 until the present. Okay?

13 A Okay.

14 Q In the future when I ask you about different
15 things.

16 What is Coastal International, Inc., in business
17 to do?

18 MR. GOLDEN: As of today?

19 MR. EMERZIAN: Today?

20 THE WITNESS: We are a labor contractor
21 specializing in exhibit installation and dismantling and
22 retail and residential interior installations.

23 MR. EMERZIAN: Q: Okay. And has this been the
24 same -- have these been the same activities that Coastal
25 International, Inc., has been involved in since 2012?

1 A Yes.

2 Q Okay. Prior to 2012 do they do other things in
3 the trade industry?

4 A Yes, yes.

5 Q Okay. Does Coastal International, Inc. -- let's
6 go back to 2012. From 2012 until the present has Coastal
7 International, Inc., held any special license or permits?

8 A Yes, contractor's license?

9 Q Which? What destination?

**10 A State of California, and State of Nevada,
11 Washington State; that's B in California.**

12 Q Okay. And is it safe to say that you've been the
13 responsible managing employee or officer or whatever -- you
14 know, terms change all the time.

15 A It's qualifier, yes.

16 Q Qualifier --

17 A Yes.

18 Q And you've consistently held that position since
19 2012 until the present?

20 A Yes.

21 Q In going through the records there's -- I see that
22 there's two other entities that are somehow associated with
23 Coastal International, Inc. Those are Coastal International
24 holdings, LLC, and Coastal International Trade Show
25 Services, LLC. You're familiar with those services?

1 to get some foundation.

2 MR. EMERZIAN: Well, because -- and I'll tell you
3 why. Because you've produced tax returns for the different
4 entities. I understand that the parent company is Coastal
5 International Holdings, LLC, but the bank account records
6 are in Coastal International Inc. So we're trying --

7 MR. GOLDEN: Understood.

8 MR. EMERZIAN: -- I'm trying to figure out what --

9 MR. GOLDEN: Understood.

10 MR. EMERZIAN: -- who's doing what.

11 MR. GOLDEN: Understood. I'm fine with you
12 answering that question.

13 MR. EMERZIAN: Okay.

14 MR. GOLDEN: I can't -- I just wanted to remind
15 everybody this is still the exam of Coastal International,
16 Inc.

17 MR. EMERZIAN: Correct.

18 MR. EMERZIAN: Q: So Coastal, beginning in 2014
19 the sole share -- strike that.

20 From 2014 until the present, is it -- is my
21 understanding correct that the sole shareholder of
22 Coastal International, Inc., is Coastal International
23 Holdings, LLC?

24 A Correct.

25 Q Okay. Is Coastal International Holdings, LLC, is

1 Q I assume all the offices we've identified before
2 or the New Jersey and the California office and the Southern
3 California office, those are all properties that Coastal
4 International, Inc., leases from a landlord; correct?

5 A **Correct.**

6 Q And with respect to your QuickBooks, I made the
7 request of your attorney off the record -- would you be
8 willing to produce a copy of your QuickBooks?

9 MR. GOLDEN: I want to -- I want to talk to him
10 about that off the record before he answers. We haven't had
11 those discussions yet. So you don't need to answer that
12 now.

13 MR. EMERZIAN: Q: Well, let me ask something
14 different -- let me ask something else. Would QuickBooks be
15 the most reliable mechanism you have for tracking the total
16 revenue of Coastal International, Inc., in any given year?

17 A **Yes.**

18 Q And would your QuickBooks program also be the most
19 accurate mechanism for tracking what Coastal International,
20 Inc.s' expenses are in any given year?

21 A **Yes.**

22 Q Okay. Who's in charge for inputting that
23 information at Coastal International, Inc.?

24 MR. GOLDEN: Objection. Vague as to whether it's
25 just one person.

1 MR. EMERZIAN: Q: And if it's more, there's a
2 team, if you have a department. I'm just curious. Who
3 oversees that application?

4 MR. GOLDEN: Currently?

5 THE WITNESS: Oversees --

6 MR. EMERZIAN: Q: Has it changed from 2012 until
7 the present?

8 A No.

9 Q Who has been the primary person or persons?

10 A For inputting?

11 Q Correct.

12 A There's multiple people.

13 Q Okay. And who are they?

14 A Helen Lau, L-A-U, Christene Gordon, G-O-R-D-O-N,
15 Terrence -- I don't know his last name. I'm not sure.

16 Q Okay. They're all employees of Coastal
17 International, Inc.?

18 A Yeah. And Kathleen Spangler, James Bateman. He's
19 a contract CFO.

20 Q Okay. But the other four parties, those are all
21 employees of Coastal International, Inc.?

22 A Yes.

23 Q Are they all at the Northern California office?

24 A Yes.

25 Q You know, one of the things I don't think I saw

1 CERTIFICATE OF CERTIFIED SHORTHAND REPORTER

2 --oOo--

3 I, Pamela L. Silveira, do hereby certify that I am
4 a Certified Shorthand Reporter and that I reported verbatim
5 in shorthand writing the following proceedings completely
6 and correctly to the best of my ability; that I thereafter
7 caused by shorthand writing to be reduced to typewriting,
8 and that the foregoing pages number 1 through 53 constitute
9 a complete, true and correct record of said proceedings:

10 CASE: Global Experience Specialist fka
11 GES Exposition Services, Inc.
12 vs.

12 Coastal International, Inc.

13 CASE NO. CIV-1801683

14 DATE: 7/22/19

15 If applicable: That I am a Certified Shorthand
16 Reporter in the State of California, and in said capacity, I
17 have adhered to Civil Code of Procedure Section 237(a)(2),
18 Third District Court of Appeal Miscellaneous Order 96-02, by
19 sealing, through redaction, of all references to
20 juror-identifying information, including but not limited to
21 names, addresses, and telephone numbers.

22 Dated: July 22, 2019

23

24

25

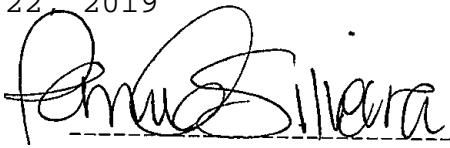

Pamela L. Silveira, C.S.R. No. 12672
Certified Shorthand Reporter

EXHIBIT J

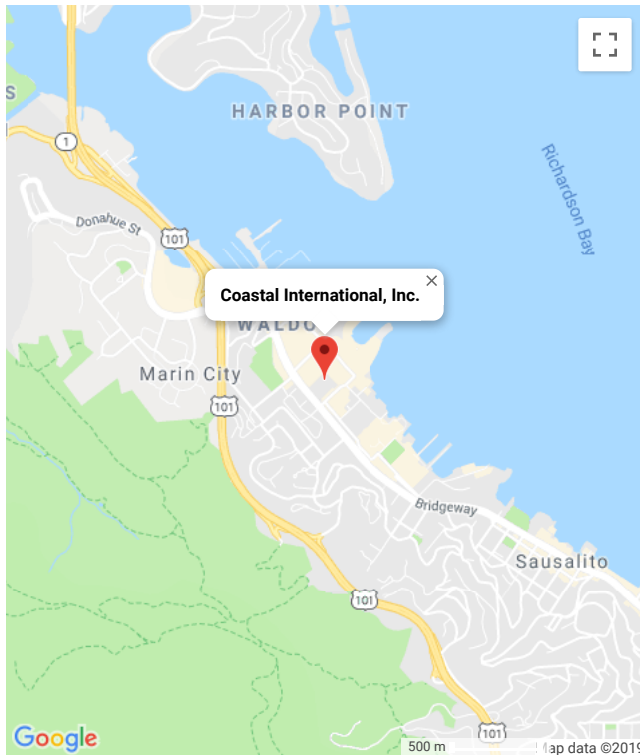


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CONTACT US:

Coastal International, Inc. Headquarters Office

Phone: 415-339-1700
Toll Free: 800-235-9200
Fax: 415-339-1710

Mail: 3 Harbor Drive, #211
Sausalito, CA 94965

Email: info@coastalintl.com

REQUEST MORE INFO:

Name *

Email *

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EXHIBIT K

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EXHIBIT L

The Parties, by their duly authorized representatives, hereby execute this Agreement.

SELLER:

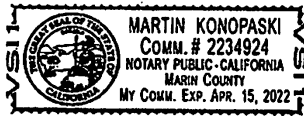
Coastal International, Inc., Debtor-in-Possession

Bruce E. Green
Name: BRUCE E. GREEN
Title: CEO

STATE OF California)
COUNTY OF Marin) ss.

On this 16th day of September, 2019, before me, the undersigned notary, personally appeared Bruce E. Green, who being by me duly sworn did state, that he/she is the CEO of Coastal International, Inc., Debtor in Possession, the company that executed the within instrument, and acknowledged to me that such company executed the same and that he/she was authorized to execute said instrument.

WITNESS my hand and official seal.



[Signature]
Notary Public

My Commission Expires:

April 15, 2022

Residing At:

Mill Valley, CA 94941

EXHIBIT A

Administration Discount:

Number of Days from Purchase Date to Date Account is Closed	Total Discount Percentage
01 to 90 days	.008% per diem

Discount Fee Rate: Seller shall pay interest to Purchaser on the outstanding Obligations of the Agreement at a variable per annum rate equal to the LIBOR Rate plus 7.500%. As of the date hereof, LIBOR Rate is 2.13%, therefore the corresponding Discount Fee Rate is 9.63% per annum, with a per diem rate of .02675% (9.63% divided by 360 days). Notwithstanding the foregoing, at no time shall the LIBOR Rate applicable to calculating the Discount Fee Rate be less than 2.13%.

LIBOR Rate: For purposes of this Agreement, the term "LIBOR Rate" shall mean the rate of interest quotations for the ninety (90) day London InterBank Offered Rate, as published by the *Wall Street Journal*, commonly known as the "90 day LIBOR Rate" or "Three-Month LIBOR Rate", or, if no longer provided or published by the *Wall Street Journal*,

4833-9271-44053

EXHIBIT M

For calendar year 2017 or tax year beginning , and ending

A S election effective date 02/18/2014	Name COASTAL INTERNATIONAL HOLDINGS, LLC	D Employer identification number 46-4984478
B Business activity code number (see instructions) 238900	Number, street, and room or suite no. If a P.O. box, see instructions. 3 HARBOR DRIVE SUITE 211	E Date incorporated 02/18/2014
C Check if Sch. M-3 attached <input type="checkbox"/>	City or town, state or province, country, and ZIP or foreign postal code SAUSALITO, CA 94965	F Total assets (see instructions) \$ 2,991,518.

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year **1**

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	23,545,422.	b Return and allowances	445,797.	c Bal. Subtract line 1b from line 1a	1c	23,099,625.
	2 Cost of goods sold (attach Form 1125-A)					2	16,190,144.
	3 Gross profit. Subtract line 2 from line 1c					3	6,909,481.
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)					4	
	5 Other income (loss) (attach statement)			STATEMENT 1		5	312,143.
	6 Total income (loss). Add lines 3 through 5					6	7,221,624.
Deductions (See instructions for limitations)	7 Compensation of officers (see instrs. - attach Form 1125-E)					7	547,600.
	8 Salaries and wages (less employment credits)					8	2,559,516.
	9 Repairs and maintenance					9	3,099.
	10 Bad debts					10	6,741.
	11 Rents					11	278,443.
	12 Taxes and licenses			STATEMENT 2		12	210,164.
	13 Interest					13	164,406.
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)					14	1,900.
	15 Depletion (Do not deduct oil and gas depletion.)					15	
	16 Advertising					16	106,756.
	17 Pension, profit-sharing, etc., plans					17	72,934.
	18 Employee benefit programs					18	100,694.
	19 Other deductions (attach statement)			STATEMENT 3		19	2,999,012.
	20 Total deductions. Add lines 7 through 19					20	7,051,265.
	21 Ordinary business income (loss). Subtract line 20 from line 6					21	170,359.
Tax and Payments	22 a Excess net passive income or LIFO recapture tax (see instructions)	22a				22c	
	b Tax from Schedule D (Form 1120S)	22b					
	c Add lines 22a and 22b						
	23 a 2017 estimated tax payments and 2016 overpayment credited to 2017	23a				23d	
	b Tax deposited with Form 7004	23b					
	c Credit for federal tax paid on fuels (attach Form 4136)	23c					
	d Add lines 23a through 23c						
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached					24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed					25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid					26	
27 Enter amount from line 26 Credited to 2018 estimated tax			Refunded		27		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here **PRESIDENT**
Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No

Print/Type preparer's name GREGORY S PORTER CPA	Preparer's signature Gregory S Porter CPA	Digitally signed by Gregory S Porter CPA Date: 2018.09.22 11:15:39 -07'00'	Date 09/13/18	Check if self-employed <input type="checkbox"/>	PTIN [REDACTED]
Firm's name SILVERMAN, KRANTZ & PORTER	Firm's EIN 94-2917555			Firm's address 4640 GEARY BLVD. SAN FRANCISCO, CA 94118-2907	
Phone no. 415-668-5550					

EXHIBIT N

For calendar year 2016 or tax year beginning , and ending

A S election effective date 02/18/2014	TYPE OR PRINT	Name COASTAL INTERNATIONAL HOLDINGS, LLC	D Employer identification number 46-4984478
B Business activity code number (see instructions) 238900		Number, street, and room or suite no. If a P.O. box, see instructions. 3 HARBOR DRIVE SUITE 211	E Date incorporated 02/18/2014
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code SAUSALITO, CA 94965	F Total assets (see instructions) \$ 3,817,124.

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year **1**

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales 25,049,541.	b Return and allowances	c Bal. Subtract line 1b from line 1a	1c	25,049,541.
	2 Cost of goods sold (attach Form 1125-A)			2	17,321,495.
	3 Gross profit. Subtract line 2 from line 1c			3	7,728,046.
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	
	5 Other income (loss) (attach statement) STATEMENT 1			5	647,270.
	6 Total income (loss). Add lines 3 through 5			6	8,375,316.
Deductions (See instructions for limitations)	7 Compensation of officers (see instrs. - attach Form 1125-E)			7	582,600.
	8 Salaries and wages (less employment credits)			8	2,820,731.
	9 Repairs and maintenance			9	4,840.
	10 Bad debts			10	2,406.
	11 Rents			11	232,589.
	12 Taxes and licenses STATEMENT 2			12	372,869.
	13 Interest			13	141,546.
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	3,004.
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	85,957.
	17 Pension, profit-sharing, etc., plans			17	5,709.
	18 Employee benefit programs			18	175,027.
	19 Other deductions (attach statement) STATEMENT 3			19	2,964,416.
	20 Total deductions. Add lines 7 through 19			20	7,391,694.
	21 Ordinary business income (loss). Subtract line 20 from line 6			21	983,622.
Tax and Payments	22 a Excess net passive income or LIFO recapture tax (see instructions)	22a		22c	
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b				
	23 a 2016 estimated tax payments and 2015 overpayment credited to 2016	23a		23d	
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c				
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
27 Enter amount from line 26 Credited to 2017 estimated tax ▶ Refunded ▶			27		

Sign Here ▶ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer GREGORY S PORTER CPA	Date 09/18/17	Title PRESIDENT	May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Print/Type preparer's name GREGORY S PORTER CPA	Preparer's signature Gregory S Porter	Digitally signed by Gregory S Porter DN: cn=Gregory S Porter, o=Silverman, Krantz & Porter, ou=SF Office, email=Gregory@estprofit.com, c=US Date: 2017.09.21 17:46:25 -07'00'	

Paid Preparer Use Only	Firm's name SILVERMAN, KRANTZ & PORTER	Firm's EIN 94-2917555
	Firm's address 4640 GEARY BLVD. SAN FRANCISCO, CA 94118-2907	Phone no. 415-668-5550

EXHIBIT O

Coastal International Holdings LLC 12-31-18 Balance Sheet

Balance Sheet as of December 31, 2018

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
ADP P/R Clearing	0.00
TAB Bank	601,402.04
Total Checking/Savings	601,402.04
Accounts Receivable	
112 · Accounts Receivable	1,709,891.16
Total Accounts Receivable	1,709,891.16
Other Current Assets	
Allowance for Doubtful Accounts	-155,000.00
John Hancock Life- \$5M	6,633.89
John Hancock Life - \$1M	44,950.87
Unbilled Revenue	251,826.06
Unclaimed Property	13,631.25
120 · Employee Advance	819.70
12000 · Undeposited Funds	28,121.54
150 · Deposits - Rent	49,914.50
Total Other Current Assets	240,897.81
Total Current Assets	2,552,191.01
Fixed Assets	
Coast software	181,967.67
163 · Leasehold Improvement	14,039.14
166 · Accumulated Depreciation	-110.00
167 · Furniture, Fixtures	160,730.40
168 · Accumulated Depreciation - Furn	-156,729.71
171 · Computer Equipment	64,546.15
172 · Accumulated Depreciation - Comp	-49,436.71
173 · Vehicles	609,860.49
174 · Accumulated Depreciation - Vehi	-534,348.71
177 · Machinery & Equipment	416,590.34
178 · Accumulated Depreciation - Mach	-412,052.71
191 · Accumulated Amortization	-161,371.00
Total Fixed Assets	133,685.35
TOTAL ASSETS	2,685,876.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
212 · Accounts Payable	931,766.19
Other Payables	400,000.00
Total Accounts Payable	1,331,766.19

Credit Cards	
American Express	189,799.09
Home Depot	-0.01
Lowe's	0.00
Office Depot	1,506.50
Total Credit Cards	191,305.58
Other Current Liabilities	
Accrued Profit Sharing	1,964.70
Bruce Green Loan	0.00
Other Payable Items	0.00
Deposits	877,219.28
Factored Invoices Sold	1,712,108.23
Unresolved Credits	11,295.85
25500 - Sales Tax Payable	97,127.42
261 - Flexible Spending Withheld	0.00
273 - 401 (K) Contributions	0.00
289 - Income Tax Payable - State	0.00
Total Other Current Liabilities	2,699,715.48
Total Current Liabilities	4,222,787.25
Total Liabilities	4,222,787.25
Equity	
310 - Capital Stock	520.00
320 - Retained Earnings	-1,783,529.82
Net Income	246,098.93
Total Equity	-1,536,910.89
TOTAL LIABILITIES & EQUITY	2,685,876.36

EXHIBIT P

Equipment Inventory 12-31-18

	No Cal	South Cal	New Orleans	New York/Phil	Orlando	Nashville	Chicago	Atlanta
4'		3	10	1	2	2	3	
6'		27	57	17	17	20	7	50
8'		19	30	24	17	14	8	46
10'		12	26	4	7	9	3	12
12'		10	18	8	5	13	5	18
14'		9	10	4	6	7	3	4
16'		5	10	11	8	8	2	13
gang box		2		4	1	4	1	5
husky boxes					5			
slant box		2	3	2				
cages		4		2	2	2		5
genies		0	6	3				1
scaffold		0			2			2
pallet jack		0						1
Moscone Center	2832 B Walnut Ave	412 Heritage Ave	Jacob Javits C C	1271 LaQuinta Dr Ste 8	Cubesmart	McCormick Place	Public Storage	
747 Howard St.	Tustin, Ca 92780	Gretna, La 70056	655 12 Th Ave	Orlando, Fl 32809	1202 Antioch Pike	2100 S Lake Shore DR	387 Northside Dr	
San Francisco, CA			New York City		Nashville , Tn 37211	Chicago, Ill 60602	Atlanta, Ga 30318	
			Lifestorage				Unit 14	
			300 Alwood Rd		Cubesmart			
			Clifton, NJ		2825 Lebanon Pike			
			Mini U Storage-Philly		Nashville, Tn 37214			
			2841 Rt 73					
			Maple Shade, NJ					

Texas	Las Vegas	Miami	DC/Baltimore	Total	Value Each	Liquidation Value
		10		31	\$40	\$1,240
	26	42	10	13	298	\$14,900
	21	33	10	7	253	\$18,975
	11	30		6	128	\$11,520
	15	13	6	8	127	\$12,700
	9	14		5	71	\$8,520
	12	19	4	5	103	\$13,390
	6	4	1	30	\$200	\$6,000
				4	9	\$450
	4	5		16	\$275	\$4,400
	2	7	1	28	\$300	\$8,400
	2	2		18	\$875	\$15,750
		2		3	\$600	\$1,800
		4		4	\$150	\$600
512 Kirkpatrick Ennis, Tx 75119	5475 Wynn Road St 400 Las Vegas, Nv 89118	11815 SW Grapefruit Ct Palm City, FL 34990	Extra Space Storage 8374 Veterans Hwy Millersville, Md 21108	Total		\$118,645

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: Alston & Bird LLP, 333 S. Hope Street, 16th Floor, Los Angeles, CA 90071

DECLARATION OF LEIB M. LERNER IN SUPPORT OF MOTION OF GLOBAL EXPERIENCE SPECIALIST F/K/A GES EXPOSITION SERVICES, INC. TO DISMISS OR TRANSFER VENUE PURSUANT TO 28 U.S.C. §§ 1408 AND 1412 AND FEDERAL RULE OF BANKRUPTCY PROCEDURE 1014(a)

will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On 10/2/2019, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- **Reem J Bello** rbello@wglp.com, kadele@wglp.com;vroales@wglp.com;cyoshonis@wglp.com;cbmeeker@gmail.com
- **Jeffrey I Golden** jgolden@wglp.com, kadele@wglp.com;vroales@lwgfllp.com;cbmeeker@gmail.com
- **Nancy S Goldenberg** nancy.goldenberg@usdoj.gov
- **Alan Craig Hochheiser** ahochheiser@mauricewutscher.com, arodriguez@mauricewutscher.com
- **Leib M Lerner** leib.lerner@alston.com, autodockettest-lax@alston.com
- **Elan S Levey** elan.levey@usdoj.gov, louisa.lin@usdoj.gov
- **William McCormick** Bill.McCormick@ag.tn.gov
- **United States Trustee (SA)** ustregion16.sa.ecf@usdoj.gov

2. SERVED BY UNITED STATES MAIL: On 10/2/2019, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

See attached.

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

10/2/2019

Date

Rosa Nelly Villaneda

Printed Name

/s/ Rosa Nelly Villaneda

Signature

Honorable Theodor C. Albert United States Bankruptcy Court 411 West Fourth Street, Suite 5085, Courtroom 5B Santa Ana, CA 92701-4593	Northern California Carpenters Fund PO Box 882134 San Francisco, CA 94188-2134	AmTrust North America Attn: Accounts Receivable 800 Superior Ave. E. 21st Floor Cleveland, OH 44114-2613
American Express Corp. Svcs. Attn: US Payment FL 1801 NW 66th Ave., Suite 103A Fort Lauderdale, FL 33313-4571	Chicago Regional Council of Carpenters 12 East Erie Street Chicago, IL 60611-2796	Laborers Trust Fund for Northern CA PO Box 882913 San Francisco, CA 94188-2913
Trust Fund Office Local Union 831 STD PO Box 513435 Los Angeles, CA 90051-3435	Sign Pictorial Display Industry Allied PO Box 45186 San Francisco, CA 94145-0186	Teamsters Local 631 Security Fund PO Box 844552 Los Angeles, CA 90084-4552
Anthem Blue Cross PO Box 51011 Los Angeles, CA 90051-5311	Spangler, Kathleen 554 16th Avenue San Francisco, CA 94118-3509	Western Conference of Teamsters 2323 Eastlake Avenue East Seattle, WA 98102-3393
Lopez, Jesus 4585 San Juan Avenue Fremont, CA 94536-5544	Randall, Dee 38 Red Hill Circle Belvedere Tiburon, CA 94920-1700	Johnson, Amy 543 Wisteria Way San Rafael, CA 94903-2425
Gorman, Michael 11 Jeffrey Lane Hightstown, NJ 08520-1703	Shell Fleet Plus- WEX BANK PO Box 4337 Carol Stream, IL 60197-4337	Cowperthwait, Shelley 6802 Bayberry Creek Las Vegas, NV 89130-4999
	Boone, Mike 4065 Lavergne Antioch, TN 37013	Willwork Global Event Services 23 Norfolk Avenue, Suite A South Easton, MA 02375-1187